



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN, TEXAS 78711**

**JOHN L. HILL  
ATTORNEY GENERAL**

September 13, 1977

Honorable James M. Allison  
County Attorney  
Tyler County  
Woodville, Texas 75979

Opinion No. H-1052

Re: Whether a county may continue to levy a \$.10 per \$100.00 assessment for road purposes when the county road districts have no outstanding bonded indebtedness.

Dear Mr. Allison:

You have requested our opinion concerning the authority of a county to levy a tax for road purposes when the county road districts have no outstanding bonded indebtedness. You explain that certain road districts were created in Tyler County by special statute but that the bonds issued pursuant to article 3, section 52 of the Texas Constitution and article 752a, V.T.C.S., have been retired. You further explain that the county is continuing to levy a \$.10 per \$100.00 assessment for road purposes pursuant to article 6790, V.T.C.S.

Article 8, section 9 of the Texas Constitution authorizes the Commissioners Court to levy up to \$.80 per \$100.00 for several purposes, including maintenance of roads and bridges. That section further authorizes the Legislature to provide for an additional \$.15 per \$100.00 assessment for roads and bridges upon an election by the property taxpaying voters of the county, which authorization has been implemented through article 6790, V.T.C.S.

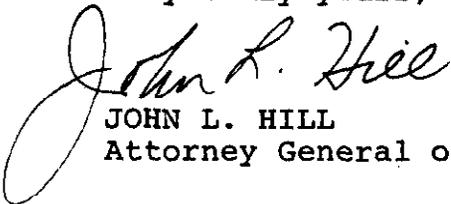
It is well established that the taxes authorized by article 8, section 9 are independent of those authorized for the payment of bonded indebtedness under article 3, section 52. San Saba County v. McGraw, 108 S.W.2d 200 (Tex. 1937); Aransas County v. Coleman-Fulton Pasture Co., 191 S.W. 553 (Tex. 1917). The authorizations of article 8, section 9 are not dependent upon the existence of bonded indebtedness. Since you have

informed us that the taxes at issue were authorized in accordance with article 6790, in our opinion the county may collect the tax even though there exists no bonded indebtedness.

S U M M A R Y

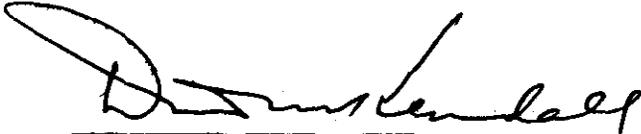
A county may assess a tax for roads and bridges pursuant to article 6790, V.T.C.S., where there is no outstanding bonded indebtedness pertaining to the county roads.

Very truly yours,



JOHN L. HILL  
Attorney General of Texas

APPROVED:



DAVID M. KENDALL, First Assistant



C. ROBERT HEATH, Chairman  
Opinion Committee

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